
TREASURY AND FINANCE

TR301*

Pay-roll Tax (Indigenous Wages) Rebate Act 2012

**Pay-roll Tax (Indigenous Wages) Rebate
Regulations 2016**

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Pay-roll Tax (Indigenous Wages) Rebate Regulations 2016*.

2. Commencement

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

3. Indigenous wages subsidy: section 3(2)

- (1) This regulation has effect during an assessment year commencing on or after 1 July 2015.
- (2) A Commonwealth indigenous wages subsidy is prescribed for the purposes of paragraph (b) of the definition of *indigenous wages subsidy* in section 3(2) of the Act.
- (3) A Commonwealth indigenous wages subsidy is a wages subsidy provided —
 - (a) by the Commonwealth to employers who employ indigenous persons (*indigenous employees*); and
 - (b) in respect of indigenous employees —
 - (i) as Employer Incentive Funding under the scheme known as the Community Development Program carried on in accordance with the Remote Jobs and Communities Program (RJCP) Funding Agreement 2013-2018, as amended from time to time; or
 - (ii) as a Long Term Unemployed and Indigenous Wage Subsidy under the scheme known as Jobactive in accordance with a Jobactive Deed 2015-2020, as amended from time to time.

N. HAGLEY, Clerk of the Executive Council.
